

CHAPTER 337.

LIEN OF TAXES.

H. F. 529.

AN ACT to amend section one thousand four hundred (1400) of the supplement to the code, 1913, relative to the lien of taxes on personal property, and to describe the property which shall be covered by said lien, and to provide that the purchaser of said personal property shall be liable for the taxes thereon.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Lien of taxes on personalty—vendee personally
1 liable. That section one thousand four hundred (1400) of the supple-
2 ment to the code, 1913, be and the same is hereby amended by in-
3 serting after the word “merchandise” and before the word “shall”
4 in the sixth line of said section a comma, and the following words:
5 “fixtures and furniture in hotels, rooming houses, billiard halls, mov-
6 ing picture shows and theatres”, also by striking out the period fol-
7 lowing the word “vendee” before the word “in” in the eighth line of
8 said section, and inserting a comma in lieu thereof, followed by these
9 words: “and such owner, purchaser or vendee of any of such goods,
10 merchandise, furniture or fixtures shall be personally liable for all
11 taxes thereon.”

Approved April 24, A. D. 1917.

CHAPTER 338.

ASSOCIATIONS FOR THE IMPROVEMENT OF HIGHWAYS.

H. F. 545.

AN ACT authorizing persons, associations or societies to organize or promote the improvement of the county road system and township road system by graveling and drainage and to receive and control the funds raised for said improvements, and providing for co-operation with said persons, associations or societies by the township trustees, board of supervisors and county engineer, and authorizing the expenditure of certain sums by said officers to aid the persons, associations or societies in the said improvements.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Road associations authorized. That any number of
1 persons of any locality may associate themselves together by signing
2 a written subscription list joining a commercial club, or organizing
3 an agricultural society, or other association, for the purpose of pro-
4 moting graveling and improving the public highways of any portion
5 of any township or county in the state of Iowa. All such associations
6 are hereby authorized to enter into contracts and to do all other
7 things necessary in carrying out the work undertaken by them.
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